



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 17, 2022

Gabriel Bruno  
Chief Financial Officer  
Lincoln Electric Holdings Inc.  
22801 St. Clair Avenue  
Cleveland, Ohio 44117

**Re: Lincoln Electric Holdings Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2021**  
**Filed February 18, 2022**  
**File No. 000-01402**

Dear Gabriel Bruno:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation